

CITY COURT OF VILLE PLATTE
Financial Report
Year Ended June 30, 2012

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 02 2013

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005
Chizal S. Fontenot, CPA
1955-2012

Retired

Harold Dupre, CPA
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Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT AUDITOR'S REPORT

Honorable Judge Donald J. Launey, Jr.
City Court of Ville Platte
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the City Court of Ville Platte, component unit of the City of Ville Platte, as of and for the year ended June 30, 2012, which collectively comprise the City Court of Ville Platte's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City Court of Ville Platte's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City Court of Ville Platte, as of June 30, 2012, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 20, 2012, on our consideration of the City Court of Ville Platte's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court of Ville Platte's financial statements as a whole. The other supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The Fiduciary Fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The City Court of Ville Platte has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

John L. Dowling & Company
Opelousas, Louisiana
December 20, 2012

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Net Assets
June 30, 2012

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 404,796
Noncurrent assets:	
Capital assets, net	<u>554</u>
Total assets	<u>405,350</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,646
Cash bonds payable	<u>921</u>
Total current liabilities	<u>2,567</u>
NET ASSETS	
Invested in capital assets	554
Unrestricted	<u>402,229</u>
Total net assets	<u>\$ 402,783</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2012

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Fees, Fines, and Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Assets Governmental Activities</u>
Governmental activities:			
Judiciary	<u>\$ 300,799</u>	<u>\$ 284,583</u>	\$ (16,216)
	General revenues:		
	Miscellaneous		<u>1,874</u>
	Change in net assets		(14,342)
	Net assets - July 1, 2011		<u>417,125</u>
	Net assets - June 30, 2012		<u>\$ 402,783</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2012

ASSETS

Cash and interest-bearing deposits	<u>\$ 404,796</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 1,646
Cash bonds payable	<u>921</u>
Total liabilities	2,567

Fund balance:

Unassigned	<u>402,229</u>
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Total liabilities and fund balance	<u>\$ 404,796</u>
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The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2012**

Total fund balances for governmental funds at June 30, 2012		\$ 402,229
Cost of capital assets at June 30, 2012	34,577	
Less: Accumulated depreciation as of June 30, 2012	<u>(34,023)</u>	<u>554</u>
Total net assets of governmental activities at June 30, 2012		<u>\$ 402,783</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
General Fund
For the Year Ended June 30, 2012

Revenues:	
Costs assessed for court	\$207,373
Other charges for services	77,210
Miscellaneous	<u>1,874</u>
Total revenues	<u>286,457</u>
Expenditures:	
Current -	
Judiciary:	
Fines remitted to other governmental units	112,310
Marshall fees	41,009
Office expense	28,969
Outside services	3,600
Judges retirement	12,135
Professional fees	3,000
Dues and subscriptions	3,317
Professional development	1,325
Uniforms	5,305
Appropriation to City of Ville Platte	77,964
Recordation fees	1,647
Insurance	875
Travel	<u>7,849</u>
Total expenditures	<u>299,305</u>
Deficiency of revenues over expenditures	(12,848)
Fund balances, beginning	<u>415,077</u>
Fund balances, ending	<u>\$ 402,229</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2012

Total net changes in fund balances at June 30, 2012 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$(12,848)
Depreciation expense for the year ended June 30, 2012	<u>(1,494)</u>
Total changes in net assets at June 30, 2012 per Statement of Activities	<u>\$(14,342)</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Fiduciary Net Assets
June 30, 2012

ASSETS

Cash and interest-bearing deposits	<u>\$30,393</u>
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LIABILITIES

Due to litigants and others	<u>\$30,393</u>
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The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the City Court of Ville Platte have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The City Court is a component unit of the City of Ville Platte, the primary government. The City Court is fiscally dependent on the City of Ville Platte for office space and courtrooms and is therefore considered a component unit. These financial statements only include funds and activities that are controlled by the City Court Judge as an independently elected parish official.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the City Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The various funds of the City Court are classified as governmental funds. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund is at least 10 percent of the corresponding total for all funds.

The major fund of the City Court is the General Fund.

Governmental Funds -

General Fund

The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Collection Fund -

The Collection Fund is used to account for the receipt and subsequent disbursement of civil docket fees, small claims fees, and garnishments.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City Court of Ville Platte.

Interfund Receivable and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds". Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Court maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund statements, governmental fund equity is classified as fund balance. Fund balances of the government funds are classified as follows:

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- a. **Nonspendable** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. **Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. **Committed** – amounts that can be used only for specific purposes determined by a formal decision of the Judge, which is the highest level of decision-making authority for the City Court of Ville Platte.
- d. **Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. **Unassigned** – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the City Court of Ville Platte considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City Court of Ville Platte considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Court of Ville Platte has provided otherwise in its commitment or assignment actions. The City Court's policy is to first apply unrestricted resources when an expense is incurred for the purposes for which both restricted and unrestricted net assets are available.

E. Revenues, Expenditures, and Expenses

Operating Revenues

Operating revenues are those that result from providing services and producing and delivering goods and/or services. Revenues and fees and other charges for services are recorded when the City Court is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, governmental fund expenditures are classified by character.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

F. Budgetary and Budgetary Accounting

The City Court of Ville Platte is required to adopt a budget for the general fund in accordance with LSA-RS 39:1301-15. The proposed budget should be submitted to the City Court judge at least 15 days prior to the beginning of the budget year.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the City Court of Ville Platte may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2012, the City Court has cash and cash equivalents (book balances) totaling \$435,189 as follows:

	Governmental Activities	Fiduciary Fund	Total
Demand deposits	\$ 13,985	\$ -	\$ 13,985
Interest bearing deposits	390,811	30,393	421,204
Total	<u>\$ 404,796</u>	<u>\$ 30,393</u>	<u>\$ 435,189</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the City Court's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. The City Court does not have a policy for custodial credit risk, however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of June 30, 2012, bank balances in the amount of \$480,859 were secured in total by federal deposit insurance.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Capital Assets

Capital asset balances and activity for the year ended June 30, 2012 are as follows:

	Balance 7/1/2011	Additions	Deletions	Balance 6/30/2012
Furniture, fixtures and equipment	\$ 34,577	\$ -	\$ -	\$ 34,577
Less: Accumulated depreciation	32,529	1,494	-	34,023
Net capital assets	\$ 2,048	\$ (1,494)	\$ -	\$ 554

Depreciation expense of \$1,494 was charged to the judiciary function.

(4) Pension Plan

Employees of the City Court are included on the City of Ville Platte's payroll and participate in the same retirement system as the employees of that entity, the Municipal Retirement System. City Court does not contribute to the plan.

The City Judge participates in the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan, administered and controlled by a separate board of trustees.

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

Contributions to LASERS include the employer contributions at a rate which is determined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal years ending June 30, 2012, 2011, and 2010 were 31.8%, 30.5%, and 22% respectively.

The City Court's employer contributions for the years ended June 30 2012, 2011, and 2010 were \$12,135, \$7,248, and \$7,304 respectively. The City Judge's employee contributions for the years ended June 30, 2012, 2011, and 2010 were \$4,388, \$3,789, and \$4,516.

(5) Expenditures of the City Court Paid by the City of Ville Platte

The cost of some expenditures for the operation of the City Court, as required by Louisiana Revised Statute 13:1889, are paid by the City of Ville Platte, Louisiana. These expenditures amounted to \$278,900 for the year ended June 30, 2012, and are not included in the accompanying government-wide financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Risk Management

The City Court is exposed to risks of loss in the area of employee dishonesty. This risk is handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(7) Litigation

There is no litigation pending against the City Court at June 30, 2012.

(8) Subsequent Events

Subsequent events were evaluated through December 20, 2012 which is the date the financial statements were available to be issued. As of December 20, 2012, there were no subsequent events noted.

(9) Other Post-Employment Benefits (OPEB)

The City Court does not provide any post-employment benefits to retirees other than retirees other than pension, therefore, is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2012

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Costs assessed for court	\$ 189,000	\$ 205,000	\$ 207,373	\$ 2,373
Other charges for services	75,000	80,000	77,210	(2,790)
Interest income	4,000	1,500	1,874	374
Total revenues	<u>268,000</u>	<u>286,500</u>	<u>286,457</u>	<u>(43)</u>
Expenditures:				
Current -				
Judiciary:				
Fines remitted to other governmental units	90,000	110,000	112,310	(2,310)
Marshall fees	37,500	40,000	41,009	(1,009)
Office expense	25,000	30,000	28,969	1,031
Outside services	4,000	3,600	3,600	-
Judges retirement	7,500	11,500	12,135	(635)
Professional fees	3,000	3,000	3,000	-
Dues and subscriptions	1,500	3,000	3,317	(317)
Repairs and maintenance	500	-	-	-
Professional development	1,500	1,500	1,325	175
Uniforms	4,500	5,000	5,305	(305)
Appropriation to City of Ville Platte	65,000	80,000	77,964	2,036
Recordation fees	1,500	1,500	1,647	(147)
Insurance	875	875	875	-
Travel	3,000	7,500	7,849	(349)
Total expenditures	<u>245,375</u>	<u>297,475</u>	<u>299,305</u>	<u>(1,830)</u>
Excess (deficiency) of revenues over expenditures	22,625	(10,975)	(12,848)	(1,873)
Fund balances, beginning	<u>415,077</u>	<u>415,077</u>	<u>415,077</u>	<u>-</u>
Fund balances, ending	<u>\$ 437,702</u>	<u>\$ 404,102</u>	<u>\$ 402,229</u>	<u>\$ (1,873)</u>

OTHER SUPPLEMENTARY INFORMATION

OTHER FINANCIAL INFORMATION

FIDUCIARY FUNDS

Collection Fund

To account for the receipt and subsequent disbursement of civil docket fees, small claims fees, and garnishments. Funds are posted by the plaintiff filing the suit and are held until the cases are processed. After the cases are processed, funds are disbursed.

**CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana**

**Statement of Fiduciary Net Assets
Agency Fund - Collection Fund
June 30, 2012**

ASSETS

Cash and interest-bearing deposits	<u>\$ 30,393</u>
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LIABILITIES

Due to litigants and others	<u>\$ 30,393</u>
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VILLE PLATTE CITY COURT
Ville Platte, Louisiana
Agency Funds

Statement of Changes in Assets and Liabilities- Collection Fund
For the Year Ended June 30, 2012

ASSETS

Balances, beginning of year	<u>\$ 27,612</u>
Additions:	
Costs assessed for court	74,641
Miscellaneous	<u>10,775</u>
Total additions	<u>85,416</u>
Reductions:	
Court costs	9,769
Marshall fees	6,697
Judge's supplemental compensation fund	15,696
Civil fees - judge and marshal	43,529
Operating expenses	<u>6,944</u>
Total reductions	<u>82,635</u>
Balances, end of year	<u>\$ 30,393</u>

LIABILITIES

Due to litigants and others, beginning of year	\$ 27,612
Additions	85,416
Reductions	<u>82,635</u>
Due to litigants and others, end of year	<u>\$ 30,393</u>

RELATED REPORT

James L. Nicholson, Jr., CPA
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REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Honorable Judge Donald J. Launey, Jr.
City Court of Ville Platte
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities and each major fund, of the City Court of Ville Platte, as of and for the year ended June 30, 2012, which collectively comprise the City Court of Ville Platte's basic financial statements and have issued our report thereon dated December 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of City Court of Ville Platte is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City Court of Ville Platte's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Court of Ville Platte's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City Court of Ville Platte's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and responses as item 2012-1. A significant deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Honorable Donald J. Launey, Jr., Judge
City Court of Ville Platte
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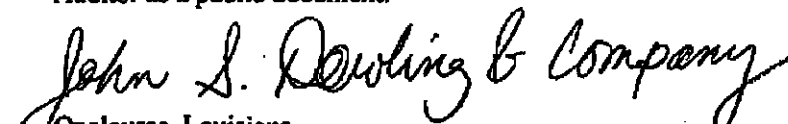
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City Court of Ville Platte's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and responses as item 2012-2.

City Court of Ville Platte's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit City Court of Ville Platte's responses, and accordingly, we express no opinion on the responses.

We noted certain matters that we reported to management of City Court of Ville Platte in a separate letter dated December 20, 2012.

This report is intended solely for the information and use of management, others within the entity and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than this specified party. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Opelousas, Louisiana
December 20, 2012

SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
VILLE PLATTE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2012

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the City Court of Ville Platte, Louisiana.
2. One significant control deficiency relating to the audit of the financial statements is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance material to the financial statements of the City Court of Ville Platte, Louisiana were disclosed during the audit.

B. 2012 FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2012-1 Segregation of Duties

Condition: Due to the small number of employees, the City Court did not have adequate segregation of functions within the accounting system.

Criteria: Accounting duties should be segregated among employees.

Cause: There are a small number of employees at City Court performing the daily operating activities.

Effect: Accounting functions are not segregated.

Response: Due to the nature of the transactions and the size of the entity, accounting functions cannot be segregated.

Contact Person: Judge Donald J. Launey, Jr.

CITY COURT OF VILLE PLATTE
VILLE PLATTE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2012

COMPLIANCE

2012-2 Budget Presentation

Condition: The General Fund budget was not prepared in the required format.

Criteria: The Louisiana Local Government Budget Act (RS 39:1305(c)(2)(a)) states that the budget must be presented in a specific format.

Cause: The General Fund budget was not properly presented.

Effect: The format required by the Louisiana Local Government Budget Act was not followed.

Response: The budget will be prepared in the required format in the future.

Contact Person: Judge Donald J. Launey, Jr.

C. FEDERAL AWARDS PROGRAMS

N/A

CITY COURT OF VILLE PLATTE
VILLE PLATTE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2011

SECTION 1 – Internal Control and Compliance Material to the Financial Statements

Compliance

None

Internal Control

2011-1 Segregation of Duties

Unresolved

SECTION II – Management Letter

None

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G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1938-2005
Chizal S. Fontenot, CPA
1955-2012

Retired

Harold Dupre, CPA
1998
Dwight Ledoux, CPA
1998
Joel Lancos, Jr., CPA
2003
Russell J. Steffy, CPA
2005

To the Honorable Judge Donald J. Launey, Jr.
City Court of Ville Platte
Ville Platte, Louisiana

We have audited the financial statements of the City Court of Ville Platte, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 20, 2012.

As part of our examination, we have issued our report on the financial statements, dated December 20, 2012, and our report on internal control and compliance with laws, regulations, and contracts, dated December 20, 2012. This letter does not affect our report dated December 20, 2012.

During the course of our examination, we became aware of the following matter which represents an immaterial deviation of noncompliance.

Immaterial Deviation of Noncompliance

2012-1 Outstanding Checks

Condition: The City Court of Ville Platte has a significant number of checks outstanding in the collection (civil) fund that have not been either voided or remitted to the state as unclaimed property.

Criteria: LRS 9:159 and LRS 9:160 states that property over \$50 that has not been claimed after five years of issuance should be remitted to the state.

Cause: The City Court did not remit those checks greater than \$50 to the state unclaimed property division.

Effect: The City Court of Ville Platte is not in compliance with the state law on unclaimed property.

Recommendation: We recommend all checks outstanding for five years or more and over \$50 be remitted to the state as unclaimed property and those under \$50 should be voided.

Response: The unclaimed property will be remitted to the state in accordance with the law.

Contact Person: Judge Donald J. Launey, Jr.

John S. Dowling & Company
Opelousas, Louisiana
December 20, 2012